OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MOLAKALMURU.

Notification dated 2nd September 1957.

No. C.R. 189—57-58. Notice is hereby given to the inhabitants of Molakalmuru Town Municipality that the Municipal Council, Molakalmuru, desires to impose Octroi, defined in the rules for the levy and recovery of octroi under Section 61(b)(iv) of the Town Municipalities Act, 1951, adopting the Model Rules framed by Government in their Notification No. L. 14388/M1. 152-52-19, dated 24th November 1952 and to introduce the octroi bye-laws framed under Section 48(1)(k) of the Town Municipalities Act, 1951, adopting the model bye-laws framed by Government in their Notification No. L. 14386/M1. 152-52-18, dated 24th November 1952 in lieu of the Molakalmuru Town Municipality Octroi Bye-laws sanctioned by Government in their No. L. 3293-4M1. 100-43-6, dated 16th September 1943 now in force.

Any inhabitant of the Molakalmuru Town Municipality objecting to the proposed octroi rules and bye-laws may, within one month from the date of publication of this notification in the *Mysore Gazette* send his objections in writing to the Municipal Council, Molakalmuru.

Objections received after the due date will not be considered. The draft rules and bye-laws prepared are also available in the Municipal Office, Taluk Office and other co-operative institutions of the town for information of the public.

MOLAKALMURU TOWN MUNICIPALITY OCTROI BYE-LAWS.

1 The octroi limits for the purposes of collecting octroi shall be the Molakalmuru Municipal Limits.

2 No article liable to octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads specified in the schedule.

SCHEDULE.

East.—Up to 3 miles 7 forlongs in Hanagal Road,
West.—Electric Colony and Konasagara Road.
North.—Pallegar's hill.
South.—Amildar Quarters and Bore Wells.
Situation of Octroi ookads.—East.—Existing Frontier Toll-gate.
West.—Konasagara-Hanagal road crossing.

3 (*a*) The octroi posts at which such goods shall be liable to inspection shall be the Ookads on the high roads as well as the cross roads specified in the schedule, the bonded warehouse and the railway station. And every person bringing dutiable goods within the Municipal area shall report the fact at the first of such posts on the route by which they are brought. All officials of the Octroi Department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under Section 85 of the Town Municipalities Act 1951.

(*b*) All persons driving vehicles stop them at the Octroi posts when entering the Town Municipal limits (Whenever required to do so by the octroi staff) for the purposes of examining and searching articles liable to octroi.

(*c*) Breach of clause (b) of this bye-law shall render the offender liable on conviction to a fine not exceeding rupees fifty.

4 A table showing the articles on which octroi is leviable shall be open to the inspection fo any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicious place at every post or office at which octroi is levied.

Grant of licences for the sale of certain articles.—

5 The conditions on or subject to which licences for sale of articles liable to octroi may be granted shall be as follows:—

OCTROI LICENCE OF WHOLESALE DEALERS.

1 That the license shall be in force only till the 31st March of Financial year and that it shall be shown to any octroi officer when he shall lawfully call for the same.

2 That due written notice of the despatch of all consignment of dutiable articles to the licensee's address and probable date of arrival within Molakalmuru Municipal limits be given to the Officer-in-charge of the Town Bonded Warehouses, that these goods be brought within Molakalmuru Municipal limits between the hours of 6 A.M. to 6 P.M. and by any of the public high roads and cross roads described in the schedule and that the parties in charge report themselves to the first ookad reached within Molakalmuru Municipal limits a peon from which will accompany the consignment to the Bonded Warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer in charge of the Molakalmuru Town Bonded Warehouse.

3 That all Octroi articles attempted to be introduced within Molalkalmuru Municipal limits after 6 P.M. and before 6 A.M. or by any other than the public roads described in the said schedule will be considered as contraband and treated accordingly.

4 That the article subject to octroi duty mentioned above shall not be introduced into the premises of the licensee or place of business without payment of octroi thereon.

5 That when by the licence the licensee is authorised to vend (goods to be specified by the Municipality) in any form, an account in the accompanying form shall be kept by the licensee of all stock of (goods to be specified by the Municipality) imported and disposed of either by sale within the Molakalmuru Town or exported beyond the Municipal limits and that such account shall be open to the inspection of any octroi Officer above the grade of a peon and shall be submitted to the Officer in charge of the Bonded Warehouse on the 15th of every month for verification.

6 That (the licence) no dutiable articles intended for consumption in the Town of Molakalmuru shall, under any circumstances be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

7 That the licence shall not be transferable by sale, gift, mortage or otherwise, and that no persons except such as are named herein shall have power to act under it.

(8) That the licensee shall deposit Rs. 100 as security for the due observance of the conditions of the licence, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the licence.

OCTROI LICENCE BY RETAIL DEALERS.

6 (1) That the permises of the licensee may be imspected by any octroi officer at any time in the manner prescribed by the bye-laws.

(2) That in respect of all dutiable articles in the said premises whether purchased or sold by the licensee the octroi duty shall have been paid and the dutia le articles shall have been purchased at the bonded warehouse or from a duly licensed wholesale dealer.

(3) That no dutiable articles shall be stored or sold in any other place than licensed permises and any dutiable articles found in an unlicensed permises is liable to be contraband and dealt with accordingly.

(4) That the licence shall be in force only for 12 months, namely, from 1st April 19... to 31st March 19... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the licence shall not be transferred by sale, gifts, mortgage or otherwise and that no persons except such as are name in the licence shall have the power to act under it.

(6) The licensee shall within fifteen days from the date of issue of the licence to have a signboard put up in a conspicuous part of the permises occupied by him with the following inscription legibly printed therein in Kannada and English :—

Number of licence.....

Name of.....

Licence to sell.....

(7) That the licensee shal deposit Rs. 10 as security for the due observance of the conditions of the licence, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the licence.

(8) That the licence on which shall be liable to suspension or forfeiture for breach of any of the conditions of the octroi bye-laws.

REFUNDS.

7 On all articles on which octroi duty has been paid and which are subsequently exported by the original improter himself beyond the Molakalmuru Municipal limits without breaking bulk refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import:—

(i) On timber imported and re-exported in log within six months from the date on which octroi was levied.

(ii) On piece-goods within three months from the date on which octroi was levied;

(iii) All other articles within one month from the date on which octroi was levied;

Provided that no refund shall be granted of any sum less than one rupee.

8 Any person claiming refund under the above Bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these Bye laws. He shall fill up columns 1 to 10 of the application signing and dating the same, before he presents at the Octroi Office, he shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

9 Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall subject to the same conditions, be exempted from the production of goods (produced with those) to be exported.

10 The Officer-in-charge of the Octroi Office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with the certificate in the Form annexed.

11 All goods exported under such pass and also all goods exported under free export pass under Rule No. 13 of the Octroi Rules shall be produced by the exporter at the octroi post of exit.

12 The octroi subordinate in charge of the post shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

13 If the goods are being exported otherwise than by rail and it the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstance forthwith for the orders of his immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are recovered.

14 Omitted.

15 In all cases in which refunds are claimed the triplicate pass duly endorsed, as provided by Bye-laws 13 and 14 respectively must be produced at the Central Octroi Office by the person keeping the refund and if after due check the Officer in charge is satisfied that a refund of octroi covered by such passes is duly payable, he shall forthwith pay the same to the person persenting the triplicate pass.

16 Every importer of dutiable articles, shall, if called upon by a requisition in writing signed by the President within three months of such import accout for the articles received by him producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the article so received or otherwise.

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17 Any person importing or exporting dutiable articles who infringes the above Bye-laws shall be liable to a fine not exceeding 50 rupees.

ANNADANI R. VEERABHADRAPPA,
President.

MOLAKALMURU TOWN MUNICIPALITY OCTROI RULES.

1 Octroi shall be levied in respect of animals or goods or both specified in the schedule to these rules at the rates noted against each.

2 The octroi shall be paid at the time of import of the animals or the goods to the Octroi Mutsaddi in charge of the Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of the goods imported within the octroi limits, the Mutsaddi in charge of the Ookad shall cause the Importer to take the goods before the President or Vice-President or the Executive Officer, for the settlement of the duty to be paid.

3 When the goods have been examined at the Octroi Ookads, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the Importer by Octroi Mutsaddi. On receiving such pass, the Importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed five rupees the Octroi Mutsaddi, may receive such duty and give to the Importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by railway, the Inspector or other Officer in charge of the Octroi post at the Railway Station may, in the same manner, receive duty not exceeding five rupees.

4 When goods accompanied by pass as aforesaid are brought to the Central Office, they may be unloaded and weighed or counted by the Officer in charge of the Octroi Office. Upon ascertainment of the amount of octroi amount payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi Office. When the duty is paid as above, a permit shall be granted by the Officer in charge of the Central Octroi Office for the removal of the goods showing the quantity or weight of the goods, the duty paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall posted from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining an export pass subjecting the goods to the escort of an octroi subordinate and paying prescribed fees.

5 With a view of facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the Officer in charge of the Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or declaration produced appears to the Officer in charge of the Central Octroi Office to be false or unduly low the value of the goods shall be assessed by the Officer in charge of the Central Octroi Office at current rates and octroi levied accordingly.

Explanation:—When the appraisement of the value of the goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, etc., less trade discount shown in the invoice.

6 With the previous approval of the President, in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Molakalmuru Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as

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the goods imported by him, or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactorily to the President for the supply to the Molakalmuru Municipal Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid.

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this rule shall submit on or before the 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

DEPOSIT ROOM—CENTRAL OCTROI OFFICE. (BONDED WAREHOUSE).

7 The Molakalmuru Municipal Council shall provide a bonded warehouse in the Central Octroi Office for the custody of the goods which may be deposited under Rule 3 of the Octroi Rules.

8 The bonded warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and holidays authorised by the President. Arrangements shall however be made by the Officer in charge of the Octroi Office for dealing with perishable articles such as betel leaves on such days.

9 Any importer depositing goods in the bonded warehouse shall, unless the Officer in charge of the Octroi Office has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended (Schedule No. 2) of the description, weight, quantity and if necessary of the value of the goods.

10 A receipt in the form appended (Schedule No. 3) shall be given by the Officer in charge of the Central Octroi Office for all the goods deposited in the bonded warehouse and a register of all such goods shall be maintained.

11 The receipt given by the Octroi Dapeartment for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the Officer in charge of the Central Octroi Office may refuse to deliver the articles.

12 If the depositor does not himself take delivery of the articles deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced the delivery of the goods may at the discretion of the Officer in charge of the Octroi Office be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the Officer in charge of the Octroi Office.

13 Any person who has deposited goods in the bonded warehouse may break bulk or charge the packing thereof on application to the Officer in charge of the warehouse or may, on paying full duty thereon import such goods into the Municipal limits covered by a permit or may export such goods immediately after the receipt into the Octroi Office free covered by an Export Pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible, before they are taken from the warehouse, be stamped by the Officer in charge so as to show that they are under deposit.

The export pass shall be in triplicate, the original being retained by the Officer in charge of the warehouse and the duplicate and the triplicate delivered to the Exporter.

14 No goods shall be allowed to leave the warehouse until storage fee has been paid thereon under the following rules:—

(*a*) Goods shall be allowed to remain 24 hours free of charge *counted from sunrise to sunrise.*

(*b*) After that period single rates as in the following table shall be charged for seven days or portion thereof.

i	Articles other than cloth bundled...	0	0	6 per bag per day.
ii	Cloth bundles, ...	0	2	0 per bundle per day.
iii	Kerosene and other oils ...	0	0	3 per tin per day.
iv	Betel leaves	0	0	3 per bundle per day.
v	Tobacco	0	0	6 per bundle per day.

(*c*) Double these rates shall be charged after seven days, provided that the President, may, in his discretion, allow a reduction in, or exemption from, such double rates.

(*d*) The date of admission and removal of goods shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inabiltty of the Officer in charge of the deposit room to examine and pass the goods such delay shall not be reckoned.

15 The President may permit any wholesale dealer to occupy a room in the bonded warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16 When goods stored by the wholesale dealer in the bonded warehouse under the above rule are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight woing to driage or wastage as may from time to time be fixed by the President.

17 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that, before selling such goods notice of that fact shall be posted for seven days at the bonded warehouse and at the goods shed Molakalmuru Municipal Office and provided the goods shall be sold earlier when the storage fees are likely to exceed their value.

18 When any goods are sold under Rule 17 of the Octroi Rules the sale proceeds shall be credited to the Municipal Funds, on payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims, for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed off, the balance shall be credited to the Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

19 The Molakalmuru Municipal Council shall not be responsible for any damage that may be caused to goods deposited in the deposit room or while such goods are being passed into or out of the deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20 Any person may, with the sanction of President be permitted to use any place as of bonded warehouse on payment of the cost of such establishment and subject to such conditions, as may, in each, case be fixed by the President.

21 *Exemptions.*—In the following cases no octroi shall be levied.—

(1) Personal luggage of travellers.

(2) Property of Government accompanied by a certificate on the invoice from the Departmental head concerned stating that the property therein belongs to Government.

(3) The articles grown within the Municipal limits in case tney are certified by the President.

(4) Mysore made Khmblies.

(5) Locally made piece goods, hand spun and khadi cloths.

(6) Locally made beedies.

(7) The following articles brought into town limits for *bona fide* use but not for sale.—

(i) Fresh cocoanuts	...	Six.
(ii) Dry do	...	Six.
(iii) Betel leaves	...	200.
(iv) Tobacco	...	One Seer.
(v) Jaggery	...	Five Seers.
(vi) Sugar	...	Do
(vii) Vegetable Oil	...	Do
(viii) Two pieces of cloth.		

22 A receipt in the prescribed form shall be given for

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STATEMENT SHOWING THE SCHEDULED RATES OF OCTROI NOW PROPOSED.

Sl. No.	Particulars.	Rate Rs. nP.	Quantity
1	Cocoanut, fresh ...	0 50	Per hundred.
2	Do dry ...	0 37	Per maund.
3	Betel leaves ...	0 01	Per two hundred.
4	Sugar ...	0 25	Per maund.
5	Tobacco raw (inclusive of tobacco products, dust and sticks).	0 50	Per maund.
6	Cigarettes ...	0 25	Per thousand.
7	Piecegoods (cloths) ...	1 50	Per cent *ad valorem*.
8	Jaggery ...	0 12	Per maund.
9	Beedies ...	0 12	Per thousand.
10	Kerosene oil ...	0 12	Per tin or 4 gallons.
11	Cocoanut oil, Linseed oil, Honge oil, Castor oil, Vegetable oil, Groundnut and other oils.	0 12	Per tin or part thereof.
12	Cement ...	0 03	Per maund.
13	Tiles (Mangalore or similar pattern).	1 50	Per cent *ad valorem*.
14	Iron and steel or articles made therefrom including machinery parts.	1 00	Per cent *ad valorem*.
15	Hosiery and other textile fabrics and manufactured articles of clothing and dress.	1 50	Per cent *ad valorem*.
16	Coffee and tea ...	1 50	Per cent *ad valorem*.
17	Match boxes ...	0 06	Per gross or fraction.
18	Soaps of all kinds ...	2 00	Per cent *ad valorem*.
19	Electrical goods ...	2 00	Per cent *ad valorem*.
20	Burnt lime ...	0 25	Per cent load.
21	Ordinary export pass ...	0 12	...
22	Export pass through carts ...	0 25	...
23	Export pass through lorry ...	1 00	...

STATEMENT SHOWING THE ARTICLES AND RATES OF OCTROI DUTY, NOW IN FORCE.

Sl. No.	Particulars	Rate amount Rs. a. p.	Quantity
1	Butter ...	0 4 0	Per maund.
2	Cocoanut, fresh ...	0 8 4	Per hundred.
3	Honne and Teak ...	1 0 0	Per 50 c.ft.
4	Coconut, dry ...	0 8 0	Per maund
5	Betel leaves ...	0 0 1	Per hundred.
6	Sugar ...	0 4 0	Per maund.
7	Tobacco raw ...	0 8 0	Per maund.
8	Cigarettes ...	0 2 0	Per thousand.
9	Piece-goods ...	1 9 0	Per cent *ad valorem*.
10	Jaggery ...	0 2 0	Per maund.
11	Beedies ...	0 1 0	Per thousand.
12	Kerosene oil ...	0 2 0	Per tin.
13	Timber and Junglewood ...	0 8 0	Per 50 c.ft.
14	Mangalore Tiles ...	0 8 0	Per hundred.
15	Chattas ...	0 2 0	Per thousand.

SCHEDULE.

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SCHEDULE No. II.

The Officer-in-charge of the Octroi Office, Town Municipality of Molakalmuru. Please receive the undermentioned goods and deposit them in the Koti.

Name of the Depositor	Description of articles deposited	No. of packages	Distinguishing marks, if any	Weight Mds. Srs.	Measurement C.ft. C.in.	Quantity	Value Rs. nP.	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Rules Nos. 10 to 14, 16, 17 and 18 relating to the deposit.

Witness— *Signature of the Depositor.*

Signature..... Address.....

Date..... Date.....

SCHEDULE No. III.

Octroi Office or Bonded Warehouse, Molakalmuru Town Municipality. Received for deposit the undermentioned goods from.....

Receipt No.	Consignment number and date	Goods despatch note number	Name and description of article.	Number of articles	Remarks

Octroi Clerk.

Officer-in-charge of Octroi Office or Bonded Warehouse.

MUNICIPALITY OF MOLAKALMURU TOWN, MOLAKALMURU. 5/10

Form of application for refund of octroi on goods exported from the Municipality.

Description of goods	To be filled up by the exporter									To be filled up by verifying officer					Coupon
	Quantity, number and value	Name of exporter with address in full	Name of person presenting this application with address in full	Place to which goods are exported	Name of the consignee with address in full	Name of Ookad at which the goods are exported	Date and hour at which goods are to be exported	Means of conveyance	Particulars of packages, *e.g.*, number of bags, baskets, etc.	Deductions to be made from the quantity, number or value of goods.	Why deducted	Net quantity, value or number	Rate of Octroi	Amount of refund	Application number
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to ..... who is my authorised agent.

.....

Signature of exporter or his authorised Agent.

Endorsement by verifying Officer.

I have, as far as possible, examined the goods mentioned in this application and made entries in columns 11 to 15.

I have this day ..... at ..... A.M./P.M. satisfied myself that they agree with the details of the application.

.....

Signature of verifying Officer.

Endorsement by the Mutsaddi at the Ookad of Export, Molakalmuru Town.

I certify that the goods numbering/weighing ..... mentioned in this application passed out of the Municipal limits in my presence on ..... at .....

.....

Signature of the Mutsaddi at Export Ookad, (Molakalmuru).

(Counterfoil).

(Counterfoil). Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on ..... at .....

.....

Signature of Mutsaddi at Export Ookad, Molakalmuru.

Report of Refund Clerk.

Checked and agreed with the Refund Ledger (the exporter has produced Railway Receipt No .....in proof of export).

.....

Signature of Refund Clerk.

Order of Disbursing Officer.

Pay Rs. ..... a..... p.....

Date .....

.....

Signature.

Payee's Acknowledgment.

I acknowledge receipt of the amount entered in the payment order, namely, Rs. ..... a..... ...p.....

Date .....

.....

Signature of Payee.